

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Slinkman  
DOCKET NO.: 05-23470.001-C-1 through 05-23470.006-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Slinkman, the appellant, by attorney Joanne P. Elliott of Elliott & Associates, Chicago; and the Cook County Board of Review.

The subject property is improved with two 43 year old commercial buildings used as apartments with each building containing 10 apartments. The buildings contain approximately 11,300 square feet of aggregate building area and are situated on an 18,900 square foot site in Hillside, Proviso Township, Cook County.

The appellant contends unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted a grid analysis with three comparable properties. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$174,530. The appellant asserts the subject's improvement assessment is \$141,362 or \$7,068 per apartment unit. The appellant also submitted an income and expense analysis prepared by counsel in support of the overvaluation claim. Based on this evidence the appellant requested the subject's improvement

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Improv.	Total
05-23470.001-C-1	15-08-319-017-0000	5,528	25,511	\$31,039
05-23470.002-C-1	15-08-319-018-0000	5,528	25,511	\$31,039
05-23470.003-C-1	15-08-319-019-0000	5,528	448	\$5,976
05-23470.004-C-1	15-08-319-020-0000	5,528	448	\$5,976
05-23470.005-C-1	15-08-319-021-0000	5,528	25,512	\$31,040
05-23470.006-C-1	15-08-319-022-0000	5,528	25,512	\$31,040

Subject only to the State multiplier as applicable.

assessments be reduced to \$99,766 or \$4,988.30 per apartment unit.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant presented assessment data on three equity comparables that were generally similar to the subject in assessment class, location, and age. They had improvement assessments ranging from \$63,648 to \$102,948 or from \$5,147 to \$7,058 per apartment unit. The subject's improvement assessment of \$7,068 per apartment unit is above the range established by the comparables contained in this record.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted on this basis.

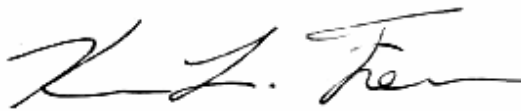
The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis. The Board gave no weight to the appellant's income and expense analysis prepared by counsel for the appellant. The appellant failed to establish counsel's expert ability to offer an opinion of the subject's market value using the actual income and expense of the subject without supporting market data to verify the appellant's claim.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

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filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.